In the Claims

1. (Currently amended) A controlled release pharmaceutical composition of Nimesulide which comprises nimesulide as an active drug upto 99% w/w of the composition, one or more release ~~controlling~~ sustaining materials from 0.1% to 99% w/w of the composition and pharmaceutical excipients from 0% to 90% w/w of the composition.

2. (Original) A controlled release pharmaceutical composition of nimesulide as claimed in claim 1 which comprises nimesulide as an active drug from 20% to 70% w/w of the composition, one or more sustaining materials from 5% to 65% of the composition and pharmaceutical excipients from 10% to 70% w/w of the composition.

3. (previously presented) A controlled release pharmaceutical composition of nimesulide as claimed in claim 1 wherein there is no loss of bioavailability in comparison to an immediate release composition.

4. (Currently amended) A controlled release pharmaceutical composition of nimesulide as claimed in claim 1 wherein the sustaining materials are selected from the group ~~comprising~~ consisting of cellulose and cellulose derivatives, waxes, carbomers, polyalkylene polyols, polycarbophils, methacryclic acid derivatives, gelatins, gums, and polyethylene oxides.

5. (Currently amended) The composition as claimed in claim 1 which further comprises release modifiers selected from the group ~~comprising~~ consisting of wetting agents, solubilizers, surfactants, plasticizers, pore formers, pH modifiers and tonicity adjusting agents.

6. (Previously presented) A controlled release pharmaceutical composition as claimed in claim 1 which is a gastroretentive system wherein the residence time of the drug is increased in the stomach, duodenum, jejunum or ileum.

7. (Currently amended) The ~~A~~ composition as claimed in claim 6 wherein gastroretention of Nimesulide is achieved by mucoadhesion, ~~floatation~~ flotation, [and/or] reducing gastrointestinal motility or a combination thereof.

8. (Currently amended) The ~~A~~ composition as claimed in claim 7 wherein mucoadhesion is achieved by treating Nimesulide with polymers having affinity for gastrointestinal mucosa ~~comprising~~ said polymers selected from the group consisting of ~~P~~polycarbophils, carbomers, alginates, ~~C~~cellulose and ~~C~~ cellulose derivatives, ~~C~~chitosan, ~~G~~gums and ~~L~~lectins.

9. (Currently amended) The ~~A~~ composition as claimed in claim 7 wherein flotation ~~floatation~~ is achieved by adding to the composition gas-generating materials selected from the group consisting of ~~selected from~~ sodium bicarbonate, sodium carbonate, calcium carbonate and potassium carbonate alone or in combination with an acidic ~~substances~~ substance ~~comprising~~ selected from the group consisting of hydrochloric acid, citric acid, fumeric acid, malic acid, maleic acid, ascorbic acid and tartaric acid.

10. (Currently amended) ~~A~~ composition as claimed in claim 7 wherein gastrointestinal motility is reduced by materials ~~comprising~~ selected from the group consisting of fats, fatty acids and transeterification products of fats and fatty acids with polyols.

11. (Currently amended)A process for the manufacture of a controlled release composition ~~compositions~~ of Nimesulide which comprises mixing together ~~under conventional conditions of temperature and pressure~~ - nimesulide as an active drug up to 99% w/w of the composition, one or more release controlling materials from 0.1% to 99% w/w of the composition and pharmaceutical excipients from 0% to 90% w/w of the composition.

12. Canceled

13. Canceled

14. (previously presented) A controlled release pharmaceutical composition of nimesulide as claimed in claim 2 wherein there is no loss of bioavailability in comparison to an immediate release composition.

15. (Currently amended) A controlled release pharmaceutical composition of nimesulide as claimed in claim 2 wherein the sustaining materials are selected from the group ~~comprising~~ consisting of cellulose and cellulose derivatives, waxes, carbomers, polyalkylene, polyols, polycarbophils, methacrylic acid derivatives, gelatins, gums and polyethylene oxides.

16. (Currently amended) A controlled release pharmaceutical composition of nimesulide as claimed in claim 3 wherein the sustaining materials are selected from the group ~~comprising~~ consisting of cellulose and cellulose derivatives, waxes, carbomers, polyalkylene polyols, polycarbophils, methacrylic acid derivatives, gelatins, gums, ~~and~~ polyethylene oxides.

17. (previously presented) A controlled release pharmaceutical composition of numesulide as claimed in claim 14 wherein the sustaining materials are selected from the group ~~comprising~~ consisting of cellulose and cellulose derivative, waxes, carbomers, polyalkylene polyols, polycarbophils, methacrylic acid derivatives, gelatins, gums, and polyethylene oxides.